Index to Volume 23

Author Index

Brenneman, Ryan R., *International Developments:*
Planning Intercompany Transfer Pricing & Protecting Planning Documents—The Bell *Case* 67

Charyk, William R., *Partnership Corner:*
Allocation of Nonrecourse Debt Attributable to Contributed Property 63
New Rules Regarding Deductibility of Partnership Interest Transfers 149
Practical Problems Faced by Pension Plans Holding Partnership Interests 233
Proposed Regulations Deal With When a Distribution of Marketable Securities Will Be Treated as a Cash Distribution 330

Cuff, Terence Floyd, *High Anxiety and the Effect of a Premature Disbursement of Exchange Balances on Deferred Exchanges* ... 31
Tax-Free Real Estate Transactions:
Much Ado About Nothing: The Obligations of the Intermediary in a Deferred Exchange 143
What the Deferred Exchange Regulations Forgot to Tell You: Congress Forgot to Repeal the "At-Risk" Rules of Section 465 .. 322
Wittig v. Comm'r: Taxing Liability Relief in a Deferred Exchange 223

Dell, J.D., *Tax Workshop:*
Government Reaches Right Policy Result in Revoking Controversial Environmental Technical Advice Memorandum 347
Recent IRS Rulings on Environmental Cleanup Costs Reflect Positive Policy, Narrow Application 252

Friedrich, Craig W., *Recent Developments:*
Classification of Unincorporated Businesses May Become Elective 81
IRS Announces Stripping Transactions Do Not Work Under Current Law and Will Be Target of New Regulations 335
IRS Publishes Safe Harbor From Statute Disallowing Deductions for Demolition Expenses 230

Index to Volume 23

Author Index

Brenneman, Ryan R., *International Developments:*
Planning Intercompany Transfer Pricing & Protecting Planning Documents—The Bell *Case* 67

Charyk, William R., *Partnership Corner:*
Allocation of Nonrecourse Debt Attributable to Contributed Property 63
New Rules Regarding Deductibility of Partnership Interest Transfers 149
Practical Problems Faced by Pension Plans Holding Partnership Interests 233
Proposed Regulations Deal With When a Distribution of Marketable Securities Will Be Treated as a Cash Distribution 330

Cuff, Terence Floyd, *High Anxiety and the Effect of a Premature Disbursement of Exchange Balances on Deferred Exchanges* ... 31
Tax-Free Real Estate Transactions:
Much Ado About Nothing: The Obligations of the Intermediary in a Deferred Exchange 143
What the Deferred Exchange Regulations Forgot to Tell You: Congress Forgot to Repeal the "At-Risk" Rules of Section 465 .. 322
Wittig v. Comm'r: Taxing Liability Relief in a Deferred Exchange 223

Dell, J.D., *Tax Workshop:*
Government Reaches Right Policy Result in Revoking Controversial Environmental Technical Advice Memorandum 347
Recent IRS Rulings on Environmental Cleanup Costs Reflect Positive Policy, Narrow Application 252

Friedrich, Craig W., *Recent Developments:*
Classification of Unincorporated Businesses May Become Elective 81
IRS Announces Stripping Transactions Do Not Work Under Current Law and Will Be Target of New Regulations 335
IRS Publishes Safe Harbor From Statute Disallowing Deductions for Demolition Expenses 230

IRS Rules Conversion of General Partnership to New York RLLP Is Partnership to Partnership Transfer 164

Frost, Steven G. & Berry, Jeffrey D., *Impact of Final Publicly Traded Partnership Regulations on Real Estate Related Partnerships* .. 267

Heim, Diane Rohleder, *International Developments: Limitations on the IRS's Summons Power Examined in the Context of Foreign Owned Corporations* 246

Jamieson, David Reams, *Liquidating a REMIC—In Cash or In-Kind* 124

Kahen, David E., *Final Regulations Issued Regarding Capitalization of Interest Under Section 263A(f) of the Code* 91

Kelley, Claudia L., *Stradivarius at the Links: An Extension of the Depreciation of Classical Instrument Decisions to Golf Courses* 313

Klein, Paul E., *Tax Accounting: Cash and Accrual Accounting: When Can the IRS Require a Change of Method?* 161

Leifer, Kevin & Tannenbaum, Scott, *Revenue Ruling 95-41: A Favorable Analysis for Allocating Partnership Nonrecourse Debt* 171

Melone, Matthew A., *The Final Regulations Under Section 1374: Built-in Issues and Opportunities* 102

Miller, Joel E., *Condominiums and Cooperatives: Are Co-Op Apartments Immune from Section 280A?* 75
[A] Proposal to Revamp Section 216's 80/20 Rule 237
Some Unfair Attacks: Regulations Improperly Seek to Reduce Tenant-Stockholders' Deductions; IRS Improperly Seeks to Tax Nonexistent Income 338
Tax Court Holds Section 277 Inapplicable to Housing Co-ops That Follow Rochdale Principles; Narrowness of Approach Troubling to Others 152

Novogradac, Michael J. & Tracy, Stephen B., *Treatment of Land Preparation Costs in a Low-Income Housing Tax Credit Development* 156

Roberts, Marjorie Rawls, *Owning a Piece of Paradise: Tax Rules Governing U.S. Investors' Acquisition, Ownership, and Sale of Virgin Islands Real Property* 47

Tucker, Stefan F. & Mancini, Mary Ann, *Family Limited Partnerships and Asset Protection* 183

Williford, Jerry S., *IRS's Real Estate Industry Handbooks for Examining Agents* 208

Zachary, Seth M. & Weingold, Philip R., *The Final Regulations Under Sections 704(c)(1)(B) and 737* 290

Zachary, Seth M. & Weingold, Philip R., *The Proposed Regulations Under Section 704(c)(1)(B) and Section 737* 3

Title Index

Condominiums and Cooperatives, *Joel E. Miller*:
Are Co-Op Apartments Immune from Section 280A? 75
[A] Proposal to Revamp Section 216's 80/20 Rule 237
Some Unfair Attacks: Regulations Improperly Seek to Reduce Tenant-Stockholders' Deductions; IRS Improperly Seeks to Tax Nonexistent Income 338
Tax Court Holds Section 277 Inapplicable to Housing Co-ops That Follow Rochdale Principles; Narrowness of Approach Troubling to Others 152

Family Limited Partnerships and Asset Protection, *Stefan F. Tucker & Mary Ann Mancini* 183

Final Regulations Issued Regarding Capitalization of Interest Under Section 263A(f) of the Code, *David E. Kahen* 91

[The] Final Regulations Under Section 1374: Built-In Issues and Opportunities, *Matthew A. Melone* 102

[The] Final Regulations Under Sections 704(c)(1)(B) and 737, *Seth M. Zachary & Philip R. Weingold* 290

High Anxiety and the Effect of a Premature Disbursement of Exchange Balances on Deferred Exchanges, *Terence Floyd Cuff* 31

Impact of Final Publicly Traded Partnership Regulations on Real Estate Related Partnerships, *Steven G. Frost & Jeffrey D. Berry* 267

International Developments, *Diane Rohleder Heim*:
Limitations on the IRS's Summons Power Examined in the Context of Foreign Owned Corporations 246

International Developments, *Ryan R. Brenneman*:
Planning Intercompany Transfer Pricing & Protecting Planning Documents—The *Bell* Case 67

IRS's Real Estate Industry Handbooks for Examining Agents, *Jerry S. Williford* 208

Liquidating a REMIC—In Cash or In-Kind, *David Reams Jamieson* .. 124

Owning a Piece of Paradise: Tax Rules Governing U.S. Investors' Acquisition, Ownership, and Sale of Virgin Islands Real Property, *Marjorie Rawls Roberts* 47

Partnership Corner, *William R. Charyk*:
Allocation of Nonrecourse Debt Attributable to Contributed Property 63
New Rules Regarding Deductibility of Partnership Interest Transfers 149
Practical Problems Faced by Pension Plans Holding Partnership Interests 233
Proposed Regulations Deal With When a Distribution of Marketable Securities Will Be Treated as a Cash Distribution 330

[The] Proposed Regulations Under Section 704(c)(1)(B) and Section 737, *Seth M. Zachary & Philip R. Weingold* 3

Recent Developments, *Craig W. Friedrich*:
Classification of Unincorporated Businesses May Become Elective 81
IRS Announces Stripping Transactions Do Not Work Under Current Law and Will Be Target of New Regulations 335
IRS Publishes Safe Harbor From Statute Disallowing Deductions for Demolition Expenses 230
IRS Rules Conversion of General Partnership to New York RLLP Is Partnership to Partnership Transfer 164

Revenue Ruling 95-41: A Favorable Analysis for Allocating Partnership Nonrecourse Debt, *Kevin Leifer & Scott Tannenbaum* 171

Stradivarius at the Links: An Extension of the Depreciation of Classical Instrument Decisions to Golf Courses, *Claudia L. Kelley* ... 313

Tax Accounting, *Paul E. Klein*:
Cash and Accrual Accounting: When Can the IRS Require a Change of Method? 161

Tax-Free Real Estate Transactions, *Terence Floyd Cuff*:
Much Ado About Nothing: The Obligations of the Intermediary in a Deferred Exchange 143
What the Deferred Exchange Regulations Forgot to Tell You: Congress Forgot to Repeal the "At-Risk" Rules of Section 465 .. 322
Wittig v. Comm'r: Taxing Liability Relief in a Deferred Exchange 223

Tax Workshop, *J.D. Dell*:
Government Reaches Right Policy Result in Revoking Controversial Environmental Technical Advice Memorandum 347
Recent IRS Rulings on Environmental Cleanup Costs Reflect Positive Policy, Narrow Application 252

Treatment of Land Preparation Costs in a Low-Income Housing Tax Credit Development, *Michael J. Novogradac & Stephen B. Tracy* 156